

JOE G. TEDDER, CFC, TAX COLLECTOR
Imperial Polk County & The State of Florida

June 15, 2007

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

RE: Chapter 11 Case No. 05-44481 and 05-44640
Debtor: DELPHI Corporation *et al.* (Delco)
Southern District of New York

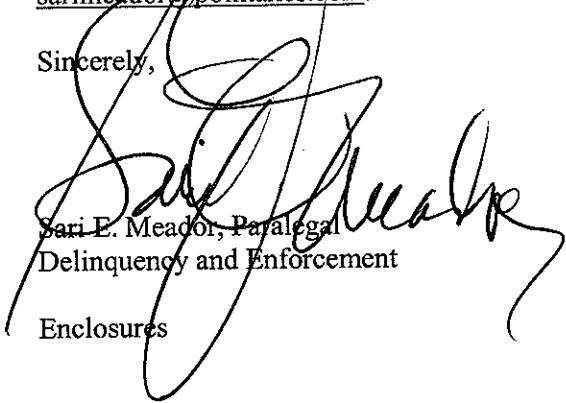
Dear Sir or Madame:

Enclosed please find an original and one copy of the Polk County Tax Collector's Response to Debtor's Objection to the Polk County Tax Collector's Claim in the above-referenced matter.

Kindly file the original document with the Court and return a conformed, file-stamped copy to the undersigned in the self-addressed, stamped envelope provided herewith.

Thank you for your professional courtesies. Should you have any questions or concerns, please feel free to contact me directly at 863.534.4746, extension 5718, or by e-mail to sarimeador@polktaxes.com.

Sincerely,


Sari E. Meador, Paralegal
Delinquency and Enforcement

Enclosures

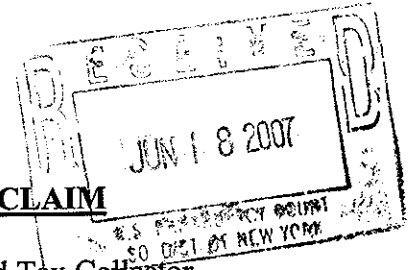
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

original

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In re: :
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DELPHI CORPORATION, et al. :
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:
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Case No. 05-44640 and 05-44481
Chapter 11

**RESPONSE TO OBJECTION TO
THE POLK COUNTY TAX COLLECTOR'S SECURED CLAIM**



JOE G. TEDDER, CFC, who appears *pro se* as the duly elected Tax Collector for Polk County, Florida (hereinafter the "Tax Collector") and a sovereign Constitutional officer, pursuant to Article VII, Section 1(d), Florida Constitution, hereby files this Response to the Debtor's Objection to the Tax Collector's secured claim.

On November 30, 2005, the Tax Collector filed a Proof of Claim in Case No. 05-44481 of which USBC, the Claims Processing Center for the Southern District of New York date stamped December 13, 2005, and assigned the Claim No. of 38699. A copy of the Tax Collector's Proof of Claim bearing the date December 13, 2005, is attached hereto and incorporated by reference herewith.

**RESPONSE TO DEBTOR'S OBJECTION TO
THE TAX COLLECTOR'S CLAIM**

The Debtor maintains one (1) Tangible Personal Property account in Polk County, Florida, located at 5300 Old Tampa Highway in Lakeland, Florida. Tax returns were filed with the Polk County Property Appraiser from which the value was determined for purposes of calculation of the *ad valorem* taxes due by the Debtor.

Taxes are assessed on January 1 of each tax year and are secured by a statutory lien pursuant to Florida Statute Chapter 197.122(1) and 192.053. These liens are superior to any other liens pursuant to State law. The secured tax claims of the Tax Collector are fully secured.

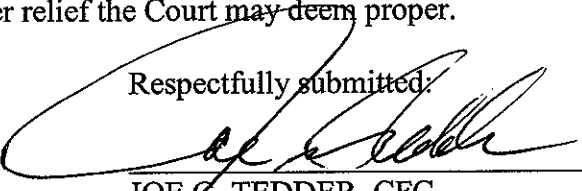
The Debtor's Objection to the Tax Collector's claim treats the Tax Collector's secured *ad valorem* tax claim as a general unsecured claim when in fact the Tax Collector's claim is fully secured pursuant to F.S. Chapter 197.122, a copy of which is attached hereto and incorporated by reference herein.

The Tax Collector filed a Proof of Claim in the amount of \$636.02 plus 18% statutory interest. The treatment of the Tax Collector's claim as a general unsecured creditor is in violation of § 1129(a)(7) of the Bankruptcy Code.

The Tax Collector received payment \$1,035.10 from the Debtor in Possession, Delphi Check No. 900597753 dated March 6, 2007, in the amount of \$1,035.10. However, to date the Tax Collector is owed \$597.69, if paid/post-marked by June 30, 2007. (A copy of the check is attached hereto and incorporated by reference herein.)

WHEREFORE, the Tax Collector respectfully requests that the remaining amount of \$597.69 be recognized, allowed and paid in full in its entirety pursuant to F.S. Chapter 197.122, and for such other relief the Court may deem proper.

Respectfully submitted:



JOE G. TEDDER, CFC
Tax Collector for Polk County, Florida
Post Office Box 2016
Bartow, FL 33831-2016
863.534.4746, extension 5718
863.534.4741 – Facsimile
Pro Se Creditor

CERTIFICATE OF SERVICE

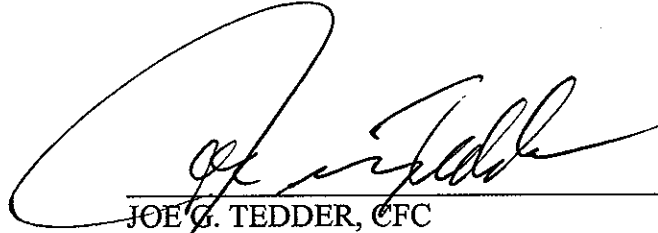
I HEREBY CERTIFY that on this _____ day of June, 2007, a true and correct copy of the foregoing was served by First Class Mail, postage pre-paid upon the following:

Kayalyn A. Marafioti, Esq.
Lisa Diaz, Esq.
SKADDEN ARPS SLATE MEAGHER & FLOM LLP
Four Times Square
New York, NY 10036
Counsel for Debtors

John Wm. Butler, Jr., Esq.
SKADDEN ARPS SLATE MEAGHER & FLOM LLP
333 West Wacker Drive, Ste 2100
Chicago, IL 60606

Robert J. Rosenberg, Esq.
LATHAM & WATKINS LLP
885 Third Avenue, Suite 1000
New York, NY 10022-4834
Counsel to Creditors' Committee

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United States Department of Justice
Office of the United States Trustee
33 Whitehall Street, 21st Floor
New York, NY 10004-2111
United States Trustee



JOE G. TEDDER, CFC
Tax Collector for Polk County, Florida
Pro Se Creditor

JOE G. TEDDER - TAX COLLECTOR - [Account Maintenance]

File Record Edit View Collections Window Help

Tax System

Daily Current and Delinquent

Special Maintenance

Distribution Master

Data Management

Account Maintenance

Delinquent

Transaction History

Search Results

Account

000000-000020-067948

Tax Year

2005

Net Paid

As of Date

03/20/2006

Geo

000000-000020-067948

Assess Year

2005

Control

800887.0001

Folio

2014522.0000

Run

2

Mill

601510

Roll

P

Amount

\$148.11

Owner

DELCO ELECTRONICS CORPORA

Change

Edit

BANKRUPTCY-TANGIBLE

General

Assessments

Values / Exemptions

Fees

Current Owner

Original Owner

Legal

Remarks

Misc.

Actual Owner Name & Address

DELCO ELECTRONICS CORPORATION

PO BOX 5082

TROY, MI 48007-5082

Date

06/15/2007

Installment Period

Net Taxes

\$487.91

If Paid By	Discount / Interest	Fees / Cost	Total Due
06/15/2007	109.78	0.00	597.69

Payor

History

Loan Number

Situs Address

Number

5300

Street

OLD TAMPA HWY

City

510

Status

BY - BANKRUPTCY-TANGIBLE

Mailed

Date

11/01/2005

Bill Type

Delinquent

Flags

☐ Installment
 ☐ Next Year
 ☐ New Account

☐ Returned
 ☐ Delinquent Only

Added

Changed

Operator

05/15/2007

SEM

Bill...

☒ Long
 ☐ Short
 ☐ Extra Legal

Print Bill

Business Tax Administration

PRINT BILL - Click to have a copy of the bill sent to the responsible payor

6/15/2007

start

JOE G. TEDDER - TAX...

Middle District of Flori...

Middle District of Flori...

Objection to DIP's De...

9:40 AM

CHECK No. 900597753

90-837
213

Delphi Debtor in Possession
Disbursement Services (NB)
PO Box 62530
Phoenix, AZ 85082-2530

DELPHI

AMOUNT

*****1,035.10

*****10 CENTS

*****1,035 DOLLARS

DATE
03/06/07

Delphi
Disbursement Account

POLK COUNTY TAX COLLECTOR

P.O. BOX 1189
BARTOW FL 33830-1189

PAY
TO THE
ORDER
OF

SIGNATURE

John P. R...

The Chase Manhattan Bank, N.A.
Syracuse, New York

AUDIT

⑈900597753⑈ ⑆021309379⑆ 601250442⑈

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
PO BOX 5082
TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
5300 OLD TAMPA HWY
LAKELAND
232819000000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY		MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
C100 POLK COUNTY				29,520	
GENERAL REVENUE FUND		7.5270		29,520	222.20
ENV LAND AQUIST FUND		0.1000		29,520	2.95
LAND MGMT TRUST FUND		0.1000		29,520	2.95
TRANSPORTATION/ROADS		1.0000		29,520	29.52
S200 POLK COUNTY SCHOOL BOAR				29,520	
GENERAL FUND		6.0780		29,520	179.43
LOCAL CAPITAL IMP.		2.0000		29,520	59.04
T510 CITY OF LAKELAND		3.5450		29,520	104.65
WHB HILLSBORO RIVER BASIN		0.2850		29,520	8.41
WSW SOUTHWEST FLORIDA WATER		0.4220		29,520	12.46
MLK LAKELAND AREA MASS TRAN		0.4880		29,520	14.41
TOTAL MILLAGE		21.5450		AD VALOREM TAXES	636.02

LEVYING AUTHORITY		RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS			

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT		See reverse side for important information.
		636.02		
	If Paid By	Jun 30 2007	Jul 31 2007	Aug 31 2007
	Please Pay	597.69	605.01	612.33

JOE G. TEDDER 2005 Delinquent TANGIBLE 2014522-0000
POLK COUNTY TAX COLLECTOR

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATIO
PO BOX 5082
TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
5300 OLD TAMPA HWY
LAKELAND
232819000000022050

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	If Paid By	Jun 30 2007	Jul 31 2007	Aug 31 2007
	Please Pay	597.69	605.01	612.33

0000000000 0000048791 0000020145220000 0002 0

RETAIN THIS PORTION FOR YOUR RECORDS

IF PAID BY

RETURN WITH PAYMENT